

**IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	
	)	Chapter 11
<b>PURDUE PHARMA L.P., et. al<sup>1</sup></b>	)	
	)	Case No. 19-23649 (RDD)
Debtors.	)	
_____	)	(Jointly Administered)

**COVER SHEETS FOR EIGHTH INTERIM FEE APPLICATION OF  
ERNST & YOUNG LLP FOR COMPENSATION AND REIMBURSEMENT OF  
EXPENSES INCURRED AS AUDITORS AND PROVIDERS OF OTHER  
PROFESSIONAL SERVICES FOR THE DEBTORS FOR THE  
PERIOD FROM MAY 1, 2022 THROUGH AUGUST 31, 2022**

<b>Name of Applicant:</b>	Ernst & Young LLP (“EY LLP”)  Auditors to the Debtors and Debtors in Possession
<b>Authorized to Provide Services to:</b>	Purdue Pharma L.P., <i>et al.</i>
<b>Petition Date:</b>	September 15, 2019
<b>Retention Date:</b>	December 23, 2019 <i>nunc pro tunc</i> to September 15, 2019
<b>Date of Order Approving Retention:</b>	December 23, 2019 [ECF No. 698]
<b>Time Period Covered by This Application:</b>	May 1, 2022 through August 31, 2022
<b>Total Compensation Requested:</b>	\$67,000.00

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

<b>Total Expenses Requested:</b>	\$-0-
<b>Total Compensation and Expenses Requested:</b>	\$67,000.00
<b>Blended Rate in This Application for All Timekeepers</b>	\$452.09
<b>Number of Professionals Included in This Application:</b>	11
<b>Number of Professionals Billing Fewer Than 15 Hours During This Period:</b>	9
This is a(n):                      ____monthly <u>X</u> interim                      ____final application	

**SUMMARY BY PROFESSIONAL**

***2021 Employee Benefit Plan***

<b>Last Name</b>	<b>First Name</b>	<b>Rank</b>	<b>Time</b>
Collette	Peter	Executive Director	2.8
Christodoulakis	Sophia	Senior Manager	14.8
Desio	Amelia	Senior	4.5
Dicker	Sid Eli	Intern	4.0
Furtado	Justin	Manager	1.0
Kane	Collin	Manager	4.6
Klahr	Sara	Senior	5.2
Martin	Christina	Senior	48.6
Ondayko	Kyle	Intern	49.5
Rikhi	Chemmittira	Senior	12.0
Zee	Ena	Executive Director	1.2
		<b>Total</b>	<b>148.2</b>

**Total Fixed Fees Sought for 2021 Employee Benefit Plan Audit Services During Fee Period: \$67,000.00**

**SUMMARY BY PROJECT CATEGORY**

***2021 Employee Benefit Plan***

<b>Time Category</b>	<b>Category Descriptions</b>	<b>Hours</b>
Employee Benefit Plan Audit	This category includes activities associated with employee benefit plan (Pension and 401(k)) audits	148.2
<b>Total</b>		<b>148.2</b>

**Total Fixed Fees Sought for 2021 Employee Benefit Plan Audit Services During Fee Period: \$67,000.00**

**IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	
	)	Chapter 11
<b>PURDUE PHARMA L.P., et. al<sup>2</sup></b>	)	
	)	Case No. 19-23649 (RDD)
Debtors.	)	
<hr style="width: 40%; margin-left: 0;"/>	)	(Jointly Administered)

**EIGHTH INTERIM FEE APPLICATION OF ERNST & YOUNG LLP  
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES  
INCURRED AS AUDITORS AND PROVIDERS OF OTHER  
PROFESSIONAL SERVICES FOR THE DEBTORS FOR THE  
PERIOD FROM MAY 1, 2022 THROUGH AUGUST 31, 2022**

Pursuant to Sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s November 21, 2019 order approving procedures for professional compensation requests in these cases, Ernst & Young LLP (“EY LLP”) hereby files this Interim Application for compensation as a retained professional to the above-captioned Debtors (this “Application”). By this Application, EY LLP respectfully requests allowance and payment of \$67,000.00 as compensation, with respect to services it provided to the Debtors during the period from May 1, 2022 through August 31, 2022 (the “Fee Period”).

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<sup>2</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

### **Background**

1. On September 15, 2019 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”).

2. The Debtors’ retention of EY LLP was approved by this Court’s Order entered on December 23, 2019, *nunc pro tunc* to September 15, 2019.

3. EY LLP is authorized to be compensated under the terms set forth in the engagement letters between the Debtors and EY LLP, and to be reimbursed for actual and necessary out-of-pocket expenses.

### **Compensation Paid and Its Source**

4. All services for which EY LLP requests compensation were performed for or on behalf of the Debtors. EY LLP has received no payment and no promises for payment from any source other than the Debtors for services rendered or to be rendered in any capacity in connection with the matters covered by this Application.

### **Supporting Detail**

5. During the Fee Period, EY LLP performed services for the Debtors. The total time spent by EY LLP with respect to the services for which it requests compensation hereunder was approximately 148.2 hours. The blended average hourly rate with respect to such services during the Fee Period was approximately \$452.09.

6. The supporting detail for this Application is attached hereto as **Exhibit A**. Exhibit A contains the daily time information for each EY LLP professional performing services during the period from May 1, 2022 through August 31, 2022.

**Applicable Law**

7. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

8. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See 3 Collier on Bankruptcy* ¶ 331.03 at 331-12. Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

9. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective; focusing on what services a reasonable professional would have performed under the same circumstances. *See, e.g., In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998). This test does not rely on hindsight to determine the ultimate success or failure of the professional's actions. *See id.; In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997).

Ultimately, if the services of a professional are reasonably likely to benefit the debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

10. EY LLP respectfully submits that the compensation sought in this Application is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Fee Period required a high degree of professional competence. EY LLP performed efficiently, effectively and economically, and the results obtained have benefited the Debtors, their estates and creditors.

**WHEREFORE**, EY LLP hereby respectfully requests allowance and payment of \$67,000.00, with respect to services it provided to the Debtors during the Fee Period. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: September 30, 2022

/s/Amelia M. Caporale

Amelia M. Caporale  
Partner, Ernst & Young LLP  
20 Church Street  
Hartford, CT 06103



**VERIFICATION**

I hereby certify that:

1. I am a partner with the firm of Ernst & Young LLP (“EY LLP”). This certification is made pursuant to the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York* (the “Amended Guidelines”), in support of the foregoing fee application of EY LLP (the “Application”).

2. I hereby certify as follows: (a) I have read the Application; (b) to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Amended Guidelines, except as specifically noted herein or in the Application; (c) except to the extent that fees or disbursements are prohibited by the Amended Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by EY LLP and generally accepted by EY LLP’s clients; and (d) in providing a service for which EY LLP seeks reimbursement of expenses, EY LLP does not make a profit on the service, whether the service is performed by EY LLP in-house or through a third party.

Dated: September 30, 2022

/s/Amelia M. Caporale  
Amelia M. Caporale  
Partner, Ernst & Young LLP  
20 Church Street  
Hartford, CT 06103

**EXHIBIT A**  
**SUMMARY DETAIL OF HOURS INCURRED BY PROFESSIONAL**

***2021 Employee Benefit Plan***

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Rikhi Chemmattira	Senior	1-Jul-22	Employee Benefit Plan Audit	4.0	Rollforward of audit planning documents.
Rikhi Chemmattira	Senior	4-Jul-22	Employee Benefit Plan Audit	4.0	Rollforward of audit planning documents.
Rikhi Chemmattira	Senior	8-Jul-22	Employee Benefit Plan Audit	4.0	Download of Fidelity reports and prepare client request list.
Christodoulakis,Sophia Alexis	Senior Manager	11-Jul-22	Employee Benefit Plan Audit	0.5	Discussion with C. Martin to discuss upcoming engagement
Martin,Christina Marie	Senior	11-Jul-22	Employee Benefit Plan Audit	0.5	Discussion with S. Christodoulakis to discuss upcoming engagement
Dicker,Sid Eli	Intern	12-Jul-22	Employee Benefit Plan Audit	4.0	Documentation of planning procedures
Christodoulakis,Sophia Alexis	Senior Manager	12-Jul-22	Employee Benefit Plan Audit	0.5	Discussion with C. Martin to discuss upcoming engagement
Martin,Christina Marie	Senior	12-Jul-22	Employee Benefit Plan Audit	0.5	Discussion with S. Christodoulakis to discuss upcoming engagement
Ondayko,Kyle	Intern	13-Jul-22	Employee Benefit Plan Audit	8.0	Documentation of planning procedures continued.
Ondayko,Kyle	Intern	14-Jul-22	Employee Benefit Plan Audit	8.0	Making selections for participant data testing & discussion with C. Martin on the same
Martin,Christina Marie	Senior	14-Jul-22	Employee Benefit Plan Audit	1.0	Discussion with K. Ondayko on participant data testing selections
Martin,Christina Marie	Senior	15-Jul-22	Employee Benefit Plan Audit	1.0	Discussion with S. Christodoulakis to discuss engagement status
Christodoulakis,Sophia Alexis	Senior Manager	15-Jul-22	Employee Benefit Plan Audit	1.0	Discussion with C. Martin to discuss engagement status
Ondayko,Kyle	Intern	15-Jul-22	Employee Benefit Plan Audit	8.0	Documentation of planning procedures continued.
Ondayko,Kyle	Intern	18-Jul-22	Employee Benefit Plan Audit	8.0	Documentation of planning procedures cont & discussion with C. Martin on the same
Martin,Christina Marie	Senior	18-Jul-22	Employee Benefit Plan Audit	0.5	Discussion with K. Ondayko on planning tasks
Martin,Christina Marie	Senior	19-Jul-22	Employee Benefit Plan Audit	1.0	Discussion with K. Ondayko on testing requests
Ondayko,Kyle	Intern	19-Jul-22	Employee Benefit Plan Audit	6.0	Drafting testing requests for various procedures and discussion with C. Martin on the same
Ondayko,Kyle	Intern	20-Jul-22	Employee Benefit Plan Audit	5.0	Drafting testing requests for various procedures continued.
Christodoulakis,Sophia Alexis	Senior Manager	20-Jul-22	Employee Benefit Plan Audit	1.0	Meeting with Christina Martin and Pete Collette to discuss sample sizes for testing and significant accounts.
Martin,Christina Marie	Senior	20-Jul-22	Employee Benefit Plan Audit	1.0	Meeting with Sophia Christodoulakis and Pete Collette to discuss sample sizes for testing and significant accounts.
Collette,Peter	Executive Director	20-Jul-22	Employee Benefit Plan Audit	1.0	Meeting with Sophia Christodoulakis and Christina Martin to discuss sample sizes for testing and significant accounts.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Christodoulakis,Sophia Alexis	Senior Manager	21-Jul-22	Employee Benefit Plan Audit	1.0	Review of statements to determine and approve sampling methodology
Ondayko,Kyle	Intern	21-Jul-22	Employee Benefit Plan Audit	2.0	Drafting testing requests for defined benefit pension testing and discussion with C. Martin on the same
Martin,Christina Marie	Senior	21-Jul-22	Employee Benefit Plan Audit	1.0	Discussion with K. Ondayko on testing sample sizes
Ondayko,Kyle	Intern	22-Jul-22	Employee Benefit Plan Audit	4.0	Drafting testing requests for defined contribution testing
Martin,Christina Marie	Senior	25-Jul-22	Employee Benefit Plan Audit	1.0	Review significant accounts and planning documents prepared by intern.
Collette,Peter	Executive Director	26-Jul-22	Employee Benefit Plan Audit	1.0	Client Kick-Off Meeting with C. Martin, S. Christodoulakis (EY) & Lynn Kusinski, Jennifer Annunziata (Purdue)
Ondayko,Kyle	Intern	25-Jul-22	Employee Benefit Plan Audit	0.5	Drafting summary of outstanding items email to C. Martin
Martin,Christina Marie	Senior	26-Jul-22	Employee Benefit Plan Audit	1.0	Client Kick-Off Meeting with Pete Collette, Sophie Christodoulakis (EY) & Lynn Kusinski, Jennifer Annunziata (Purdue)
Martin,Christina Marie	Senior	26-Jul-22	Employee Benefit Plan Audit	7.0	Selections review and updates made to client request list in advance of kick off meeting
Christodoulakis,Sophia Alexis	Senior Manager	26-Jul-22	Employee Benefit Plan Audit	1.0	Prepare for kick off call and call with J. Annunziata, L. Kusinski, P. Collette, and C. Martin.
Martin,Christina Marie	Senior	27-Jul-22	Employee Benefit Plan Audit	2.0	Disclosure checklist review
Christodoulakis,Sophia Alexis	Senior Manager	1-Aug-22	Employee Benefit Plan Audit	2.0	Preliminary review and discussion with J. Furtado (departed meeting early, 1 of 2 hours) and C. Martin regarding the corporate procedures completed.
Furtado,Justin V	Manager	1-Aug-22	Employee Benefit Plan Audit	1.0	Discussion of core audit procedures for benefit plan audit with C. Martin, S. Christodouloukakis; departed meeting early (1 of 2 hours)
Martin,Christina Marie	Senior	1-Aug-22	Employee Benefit Plan Audit	2.0	Meeting with Sophia Christodoulakis and Justin Furtado (departed meeting early, 1 of 2 hours) to discuss corporate testing of control environment, Census review with Sophia Christodoulakis, audit planning.
Christodoulakis,Sophia Alexis	Senior Manager	2-Aug-22	Employee Benefit Plan Audit	1.0	Download of hours and creation of invoice and supporting backup.
Christodoulakis,Sophia Alexis	Senior Manager	4-Aug-22	Employee Benefit Plan Audit	0.8	Meeting with P. Collette and C. Martin to discuss the testing support needed based on corporate procedures and testing approach for defined benefit plan benefit payment testing.
Collette,Peter	Executive Director	4-Aug-22	Employee Benefit Plan Audit	0.8	Meeting with C. Martin and S. Christodoulakis to discuss the testing support needed based on corporate procedures and testing approach for defined benefit plan benefit payment testing.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Martin,Christina Marie	Senior	4-Aug-22	Employee Benefit Plan Audit	0.8	Meeting with P. Collette and S. Christodoulakis to discuss the testing support needed based on corporate procedures and testing approach for defined benefit plan benefit payment testing.
Martin,Christina Marie	Senior	8-Aug-22	Employee Benefit Plan Audit	2.0	Review of pension testing support received and updating outstanding client request list
Martin,Christina Marie	Senior	9-Aug-22	Employee Benefit Plan Audit	1.0	Review census file for selections and create request listing
Martin,Christina Marie	Senior	15-Aug-22	Employee Benefit Plan Audit	1.0	Review of actuarial testing support and updating of client request lists
Martin,Christina Marie	Senior	16-Aug-22	Employee Benefit Plan Audit	5.0	Review of pension census and testing procedures
Klahr,Sara	Senior	23-Aug-22	Employee Benefit Plan Audit	2.0	Drafting of actuarial analyses and testing procedures
Martin,Christina Marie	Senior	24-Aug-22	Employee Benefit Plan Audit	0.8	Review of updated 401k financial statements
Kane,Collin John	Manager	25-Aug-22	Employee Benefit Plan Audit	2.3	Actuarial assumptions review for benefit obligation testing
Kane,Collin John	Manager	26-Aug-22	Employee Benefit Plan Audit	0.5	Actuarial assumptions review for benefit obligation testing continued.
Klahr,Sara	Senior	26-Aug-22	Employee Benefit Plan Audit	1.5	Actuarial assumptions review for benefit obligation testing continued.
Zee,Ena	Executive Director	26-Aug-22	Employee Benefit Plan Audit	1.2	Actuarial assumptions review for benefit obligation testing continued.
Christodoulakis,Sophia Alexis	Senior Manager	29-Aug-22	Employee Benefit Plan Audit	1.0	Status update and email with engagement team.
Kane,Collin John	Manager	29-Aug-22	Employee Benefit Plan Audit	0.5	Actuarial assumptions review for benefit obligation testing continued.
Klahr,Sara	Senior	29-Aug-22	Employee Benefit Plan Audit	0.9	Actuarial assumptions review for benefit obligation testing continued.
Christodoulakis,Sophia Alexis	Senior Manager	30-Aug-22	Employee Benefit Plan Audit	1.0	Invoicing and engagement economics.
Desio,Amelia	Senior	30-Aug-22	Employee Benefit Plan Audit	4.5	Financial statement tie out
Kane,Collin John	Manager	30-Aug-22	Employee Benefit Plan Audit	1.3	Review of actuarial testing memo
Klahr,Sara	Senior	30-Aug-22	Employee Benefit Plan Audit	0.8	Drafting of actuarial review memo
Martin,Christina Marie	Senior	30-Aug-22	Employee Benefit Plan Audit	12.0	Completion of internal reporting forms and engagement wide procedures
Christodoulakis,Sophia Alexis	Senior Manager	31-Aug-22	Employee Benefit Plan Audit	4.0	Discussion with C. Martin regarding open questions on planning documents
Martin,Christina Marie	Senior	31-Aug-22	Employee Benefit Plan Audit	4.0	Discussion with S. Christodoulakis regarding open questions on planning documents
Martin,Christina Marie	Senior	31-Aug-22	Employee Benefit Plan Audit	2.5	Detailed review of pension plan testing procedures
		<b>Total</b>		<b>148.2</b>	

**Total Fixed Fees Sought for 2021 Employee Benefit Plan Audit Services During Fee Period: \$67,000.00**